

EXHIBIT D

Policy and Practice Statement Changes

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Daily Connection Policy Update

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Policy and Practice Statement Changes

Changes and revisions to the firm's Policy and Practice Statements reported to us can be found by clicking below.

▼ *See changes that will affect you ...*

AA7521— The Policy and Practice Statement on EY's Common Ground Dispute Resolution Program has been revised. Changes to the Common Ground procedures include: Employees now have a choice of three alternative dispute resolution providers; except for a fee equal to what it would have cost the employee to sue in court, the firm will pay the entire cost of mediation (not including any attorney's fees); disputes up to \$1 million will be heard by a single arbitrator, rather than by a three-arbitrator panel. These changes will be effective May 25, 2006. You are encouraged to read the entire Policy and Practice Statement.

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